

**KENNEWICK SCHOOL DISTRICT No. 17**  
**Benton County, Washington**  
**September 1, 1991 Through August 31, 1992**

---

**Schedule Of Findings**

---

1. Food Service Menu Component Documentation Should Be Kept

Meal component documentation for fiscal year 1992 could not be located for one elementary school in the Kennewick School District. Meal components are required to verify that meals served to students comply with nutritional requirements established by the U.S. Department of Agriculture.

Food Service agreement No. 03-017 states in part:

Each SFA shall, with respect to participating schools under its jurisdiction:

17. . . . Upon request make all accounts and records pertaining to its school food service available . . . for audit or review. Such records shall be retained for a period of 3 years after the date of the final Claim for Reimbursement for the fiscal year to which they pertain . . . .

We could not verify that the meals prepared followed the menus, nor could we verify that the quantity of the items served was reasonable compared to the number of children claimed.

In June the menu component documents are sent (through the district's internal mail service) to the Food Service Office for review. In August, the Food Service Department personnel have their beginning-of-the-year meeting. At this meeting the cooks pick up the previous year's documents to be returned to, and stored at, the individual schools. This procedure appears to allow the documents to be handled by too many people, with no clear trail to follow if items are misplaced.

We recommend that meal component documentation be retained. We further recommend that the district's internal mail service be used to return the documents to the schools or retain the documents at the Food Service Office. The district may also wish to consider having copies made prior to sending the documents in for review or keeping a log, with signatures, indicating posting and receiving dates.

2. Expenditures Of The School District Should Be Limited To Appropriations

Expenditures of the Kennewick School District Capital Projects, Debt Service, Transportation, and Associated Student Body Funds exceeded appropriations in fiscal year 1991-92. The budgets were exceeded by:

<u>Fund</u>	<u>Amount Overexpended</u>
Capital Projects	\$653,691
Debt Service	94,488
Transportation	12,755
Associated Student Body	<u>7,938</u>
	<u>\$768,872</u>

These excess expenditures are contrary to the limitations contained in WAC 392.123.071 which states in part:

. . . before incurring expenditures in excess of appropriations a resolution must be passed per WAC 392.123.054 . . . Two copies of all adopted appropriation resolutions shall be filed with the educational service district, who shall forward one copy to the superintendent of public instruction. The final date for adopting appropriation resolutions extending budgets shall be June 30. Any appropriation resolution adopted after the dates specified in this section shall be null and void. Any appropriation resolution adopted after the current appropriation level has been exceeded shall be null and void to the extent that the current appropriation level has been exceeded.

Additionally, RCW 28A.505.150 states in part:

. . . Total budgeted expenditures for each fund as adopted in the budget of a school district shall constitute the appropriations of the district for the ensuing fiscal year and the board of directors shall be limited in the incurring of expenditures to the grand total of such appropriations . . .

School district officials did not monitor expenditures in time to apply to the Office of the Superintendent of Public Instruction for a budget extension by the June 30th deadline.

We recommend that school district officials monitor budgets more closely and make budget amendments in a timely manner.